IN THE PATES PATENT AND TRADEMARK OFFICE

In re Application of Response Under 37 CFR 1.116 - Expedited Procedure

:Customer Number: 20277

Saichirou KANEKO, et al.

Confirmation Number: 4944

Application No.: 10/772,283

Group Art Unit: 2826

Filed: February 06, 2004

Examiner: Abraham, Fetsum

For: SEMICONDUCTOR DEVICE AND MANUFACTURING METHOD THEREOF

Mail Stop AF

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Dear Sir:

Transmitted herewith is an Amendment in the above-identified application.

No additional fee is required.

Applicant is entitled to small entity status under 37 CFR 1.27

Also attached: Notice of Appeal and Petition For Extension of Time

The fee has been calculated as shown below:

	NO. OF CLAIMS	HIGHEST PREVIOUSLY PAID FOR	EXTRA CLAIMS	RATE	FEE
Total Claims	12	28	0	\$50.00 =	\$0.00
Independent Claims	3	3	0	\$200.00 =	\$0.00
		Multiple dependent claims newly presented			\$0.00
	Fee for extension of time			\$1020.00	
		Notice of Appeal fee			\$500.00
		Total of Above Calculations			\$1520.00

Please charge my Deposit Account No. <u>500417</u> in the amount of \$1520.00. An additional copy of this transmittal sheet is submitted herewith.

The Commissioner is hereby authorized to charge payment of any fees associated with this communication or credit any overpayment, to Deposit Account No. 500417, including any filing fees under 37 CFR 1.16 for presentation of extra claims and any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,

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Date: January 11, 2006

Please recognize our Customer No. 20277 as our correspondence address.